



Attorney Docket No.: 02-00.17

IPLW
2664

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby certify that this transmittal of the below described document is being deposited with the United States Postal Service in an envelope bearing First Class Postage and addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA, 22313-1450, on the below date of deposit.

Date of Deposit:	10/01/2004	Name of Person Making the Deposit:	David Castro	Signature of the Person Making the Deposit:
------------------	------------	------------------------------------	--------------	---

First Named Inventor: CHAN

Serial No.: 09/921,171

Filed: 08/02/2001

For: Low Power Digital Audio Decoding/Playing System for Computing Devices

NOTIFICATION OF LOSS OF ENTITLEMENT TO SMALL ENTITY STATUS (37 C.F.R. § 1.27(g)(2))

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

ITEMIZATION AND PAYMENT OF ANY DEFICIENCY UNDER 37 C.F.R. § 1.28(c)

LOSS OF STATUS AS A SMALL ENTITY

1. On 08/02/2001, a small entity assertion was made in this

[X] application

[] patent

2. This assertion of small entity status and any payment of fee(s) as a small entity were made in good faith.
3. The Office is hereby notified that status as a small entity is no longer claimed.

**ITEMIZATION OF THE FEE(S) PAID AS SMALL ENTITY AFTER LOSS OF
ENTITLEMENT AS SMALL ENTITY AND OF THE DEFICIENCY (37 C.F.R. § 1.28 (c))**

5. [] No Fees have been paid as a small entity.

[X] Fees paid as small entity but there is no deficiency.

[] The Deficiency Under 37 C.F.R. § 1.28 (c) has been calculated as shown below:

- *A. Examples: Filing Fee, Fee For Excess Claims, Extension of Time Fee, Issue Fee, Maintenance Fee, etc.
- *B. On the date the Deficiency is paid in full.
- *C. Enter: Column 1 – Column 2, if (Column 1 – Column 2) is greater than Column 2.
or
Enter: Column 2, if (Column 1 – Column 2) is less than Column 2.

PAYMENT OF DEFICIENCY

6.

[X] No Deficiency Is Owed.

[] The total deficiency owed is paid as follows:

[X] The Commissioner is hereby authorized to charge any additional fees associated with this communication or credit any overpayment to Deposit Account No.: 23-0085.
A duplicate copy of this authorization is enclosed.

[] A check in the amount of \$_____

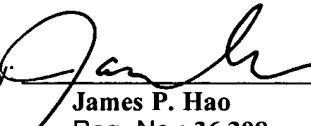
[] Charge any fees required or credit any overpayments associated with this filing to Deposit Account No.: 23-0085.

Please direct all correspondence concerning the above-identified application/patent to the following address:

WAGNER, MURABITO & HAO LLP
Two North Market Street, Third Floor
San Jose, California 95113
(408) 938-9060
Customer No.: 41066

Respectfully submitted,

Date: 10/1/04

By: 
James P. Hao
Reg. No.: 36,398